

that the installment of principal maturing in any one year shall not be greater than the installment maturing in any preceding year.

SEC. 3. That except as herein provided, all general laws relating to the issuance of bonds for improvement and for maintenance of drainage districts shall apply to Rider's Creek District. Application of general laws.

SEC. 4. All laws and clauses of laws in conflict with this act are, to the extent of such conflict, hereby repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of February, A.D. 1927.

CHAPTER 170

AN ACT CONCERNING THE COLLECTION OF UNPAID TAXES AND THE CERTIFICATION IN REGARD THERETO IN WAKE COUNTY AND THE CITY OF RALEIGH.

The General Assembly of North Carolina do enact:

SECTION 1. That the board of commissioners for the county of Wake, North Carolina, shall be and are required during the year one thousand nine hundred and twenty-seven to bring forward and enter in permanent books of record a list showing in detail all unpaid taxes due and owing to the county of Wake and the State of North Carolina on account of taxables in Wake County, North Carolina. Permanent books for record of unpaid taxes.

SEC. 2. That it shall be and is the duty of the treasurer of Wake County to permanently keep in safe and legible and usable form the books of record of unpaid taxes provided for in section one of this act and also all tax books and records hereafter placed in the custody of such treasurer by the sheriff or other tax collecting officer of said county. Records to be kept. Future tax books and records.

SEC. 3. That it shall be and is the duty of the auditor of Wake County, upon the application of any person and the payment of a fee of ten dollars, to examine and search the records of Wake County and to issue a certificate signed by said auditor as to whether there are any unpaid taxes charged or chargeable against any specific piece of real estate in Wake County, North Carolina, and as to the amount thereof, and to exhibit the said certificate to the treasurer of Wake County, who shall be and is required to examine and verify the correctness of the same, and upon finding the same to be correct such treasurer shall likewise sign such certificate and affix thereto his official seal, which said certificate shall then be duly acknowledged by the said auditor and by the said treasurer in the form required for the acknowl- Fee for search and certificate. Verification by treasurer. Acknowledgment of certificate.